

Office of Chief Counsel  
Internal Revenue Service

memorandum

CC:LM:CTM:LN:TL-N-7511-00

EYWu

date: JAN 12 2001

to: Chief, Examination Division, Southern California District  
Attention: [REDACTED], CEP Case Manager  
[REDACTED], CEP Team Coordinator  
CE: [REDACTED], Santa Ana

Audie Sturla, Group Manager, Employment Tax  
Tony Lloren, Employment Tax Specialist  
FE: 1417, Santa Ana

from: June Y. Bass, Associate Area Counsel, LMSB  
Joyce M. Marr, Attorney  
Erica Y. Wu, Attorney *eyw*

subject: Taxpayers: (1) [REDACTED] (EIN [REDACTED])  
(2) [REDACTED] (EIN [REDACTED])  
(3) [REDACTED] (EIN [REDACTED])  
(4) [REDACTED] (EIN [REDACTED])  
(5) [REDACTED] (EIN [REDACTED])

Issue: Executing Forms SS-10 for tax year [REDACTED]  
Statute of Limitations: [REDACTED]

THIS ADVICE CONSTITUTES RETURN INFORMATION SUBJECT TO I.R.C. § 6103.  
THIS ADVICE CONTAINS CONFIDENTIAL INFORMATION SUBJECT TO ATTORNEY-  
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CONTEMPLATION OF LITIGATION, SUBJECT TO THE ATTORNEY WORK PRODUCT  
PRIVILEGE. ACCORDINGLY, THE EXAMINATION OR APPEALS RECIPIENT OF THIS  
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ADMINISTRATION DUTIES WITH RESPECT TO THIS CASE REQUIRE SUCH  
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THIS ADVICE IS NOT BINDING ON EXAMINATION OR APPEALS AND IS NOT A  
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RESOLVE SERVICE POSITION ON AN ISSUE OR PROVIDE THE BASIS FOR CLOSING  
A CASE. THE DETERMINATION OF THE SERVICE IN THE CASE IS TO BE MADE  
THROUGH THE EXERCISE OF THE INDEPENDENT JUDGMENT OF THE OFFICE WITH  
JURISDICTION OVER THE CASE.

Given the imminent expiration of the statute of limitations, we have in rendering this memorandum primarily relied on your representation that the subject entities are currently in existence and were not subject to any changes (such as reorganizations, sales, or name changes), and on the [REDACTED] transcripts you provided to us. However, contrary to your representation, our research on LEXIS and California Secretary of State's official web-site revealed that some of the entities had undergone name changes, which we have noted herein.

Furthermore, we do not address preparation of Form 4016, "Consent Fixing Period of Limitation Upon Assessment of Employment or Miscellaneous Excise Taxes Against a Transferee," in this memorandum as there is no transferee liability issue involved with respect to the foregoing entities and the normal 3-year statute of limitation is still open.

Our advice herein applies to the [REDACTED] tax year only. This advice will be forwarded to the National Office for post review.

#### ISSUES

For each of the following California corporations, how should the entity's name be captioned on Form SS-10:

1. [REDACTED] (EIN [REDACTED]);
2. [REDACTED] (EIN [REDACTED]);
3. [REDACTED] (EIN [REDACTED]);
4. [REDACTED] (EIN [REDACTED]); and
5. [REDACTED] (EIN [REDACTED]).

#### CONCLUSIONS

1. [REDACTED]

Since there are conflicting facts as to the current name of this entity, we recommend you obtain three Forms SS-10, captioned as follows:

- i. [REDACTED] (EIN [REDACTED]) (formerly known as [REDACTED] and/or [REDACTED]);
- ii. [REDACTED] (EIN [REDACTED]) (formerly known as [REDACTED] and/or [REDACTED]); and
- iii. [REDACTED] (EIN [REDACTED]) (formerly known as [REDACTED] and/or [REDACTED])

2. [REDACTED]

Since the [REDACTED] transcript has not reflected the recent name change of this entity, in an abundance of caution, we recommend you obtain two Forms SS-10, captioned as follows:

i. [REDACTED] (EIN [REDACTED]) (formerly known as [REDACTED])

ii. [REDACTED] (EIN [REDACTED])

3. [REDACTED]

The Form SS-10 for this entity should be captioned as:

[REDACTED] (EIN [REDACTED])

4. [REDACTED]

Since the [REDACTED] transcript has not reflected the latest name change of this entity, in an abundance of caution, we recommend you secure two Forms SS-10, captioned as follows:

i. [REDACTED] (EIN [REDACTED]) (formerly known as [REDACTED])  
[REDACTED] (formerly known as [REDACTED])

ii. [REDACTED] (EIN [REDACTED]) (formerly known as [REDACTED])

5. [REDACTED]

The Form SS-10 for this entity should be captioned as:

[REDACTED] (EIN [REDACTED])

The Forms SS-10 may be signed by a duly authorized officer of the respective entity, or an agent or attorney of such entity who is specifically authorized to execute the form by a power of attorney. Please double check all EINs and current addresses.

FACTS

1. [REDACTED]

There are conflicting facts as to the current name of this corporation.

An [REDACTED] transcript (attached hereto as Exhibit A) indicates that [REDACTED] subsequently changed its name to [REDACTED], with a current mailing address in [REDACTED]

The California Secretary of State's official web-site contains no record for [REDACTED], or [REDACTED]. There is, however, a record (attached hereto as Exhibit B) which shows an active corporation named "[REDACTED]".

LEXIS does not have a record for "[REDACTED]" either. A LEXIS record (attached hereto as Exhibit C), however, shows: (1) that there is an active California corporation named "[REDACTED]", and (2) that prior to [REDACTED], its name was "[REDACTED]"

2. [REDACTED]

On [REDACTED], [REDACTED] changed its name to "[REDACTED]" California Secretary of State currently has a record showing [REDACTED] as an active corporation located in [REDACTED], California. See LEXIS printout and California Secretary of State's record, attached hereto as Exhibit D and E, respectively.

The [REDACTED] transcript for this entity (attached hereto as Exhibit F) still shows [REDACTED] as its current name.

3. [REDACTED]

Based on the records from LEXIS and California Secretary of State (attached hereto as Exhibit G, and H, respectively), [REDACTED] is an active California corporation. It appears from LEXIS that [REDACTED] merged with [REDACTED], a Washington corporation, on [REDACTED], with the former as the surviving corporation. See also LEXIS printout and record from Washington Secretary of State's official web-site for [REDACTED]

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<sup>1</sup> An [REDACTED] transcript was not available for [REDACTED].

[REDACTED] (attached hereto as Exhibits I and J, respectively) (showing [REDACTED] is presently "inactive.")

4. [REDACTED]

On [REDACTED], [REDACTED] changed its name to [REDACTED], which on [REDACTED] changed its name to [REDACTED]. See LEXIS printout attached hereto as Exhibit K. California Secretary of State does not have a record for [REDACTED] on its web-site, but does have one for [REDACTED]. See California Secretary of State's record attached hereto as Exhibit L. Both LEXIS and the California Secretary of State's record show [REDACTED] as an active corporation.

The [REDACTED]<sup>2</sup> transcript for this entity (attached hereto as Exhibit M) shows [REDACTED] as its current name.

5. [REDACTED]

Records from LEXIS and California Secretary of State (attached hereto as Exhibit N, and O, respectively) indicate that [REDACTED] is an active corporation.

#### DISCUSSION

Based on the records available to us, the foregoing five entities are currently in existence. Thus, each entity may execute a Form SS-10 on its own behalf. Where the entity has undergone a name change since 1997, the Form SS-10 should be prepared in the entity's current name, followed by its former name or names.

1. [REDACTED]

We are unable to determine what the current name of this entity is. In an abundance of caution, we suggest that the Service prepare three Forms SS-10 for [REDACTED], [REDACTED], and [REDACTED], respectively.

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<sup>2</sup> An [REDACTED] transcript was not available for [REDACTED].

2. [REDACTED]

Since this entity is currently known as [REDACTED], a Form SS-10 should be prepared using its current name. However, given that the [REDACTED] transcript has not reflected the name change, we recommend that you prepare one additional Form SS-10 for [REDACTED].

3. [REDACTED]

There has been no change to this entity's name. Therefore, a Form SS-10 should be prepared for [REDACTED].

4. [REDACTED]

Again, since this entity is now known as [REDACTED], a Form SS-10 should be prepared using its current name. However, given that the [REDACTED] transcript has not reflected the latest name change, we recommend that you prepare one additional Form SS-10 for [REDACTED], the name currently shown on the [REDACTED].

5. [REDACTED]

There has been no change to this entity's name. Therefore, a Form SS-10 should be prepared for [REDACTED].

If you have any questions, please contact Erica Wu at (949) 360-3433 or Joyce Marr at (949) 360-2688.

Attachments:

Exhibit A: An [REDACTED] transcript, dated [REDACTED], for EIN [REDACTED].

Exhibit B: A record from California Secretary of State's official web-site for [REDACTED], retrieved on [REDACTED].

Exhibit C: An LEXIS record for [REDACTED], retrieved on [REDACTED].

Exhibit D: A LEXIS record for [REDACTED], retrieved on [REDACTED].

Exhibit E: A record from California Secretary of State's official web-site for [REDACTED], retrieved on [REDACTED].

Exhibit F: An [REDACTED] transcript, dated [REDACTED], for [REDACTED].

Exhibit G: A LEXIS record for [REDACTED], retrieved on [REDACTED].

Exhibit H: A record from California Secretary of State's official web-site for [REDACTED], retrieved on [REDACTED].

Exhibit I: A LEXIS record for [REDACTED], retrieved on [REDACTED].

Exhibit J: A record from Washington Secretary of State's official web-site for [REDACTED], retrieved on [REDACTED].

Exhibit K: A LEXIS record for [REDACTED] retrieved on [REDACTED].

Exhibit L: A record from California Secretary of State's official web-site for [REDACTED], retrieved on [REDACTED].

Exhibit M: An [REDACTED] transcript, dated [REDACTED], for EIN [REDACTED].

Exhibit N: A LEXIS record for [REDACTED], retrieved on [REDACTED].

Exhibit O: A record from California Secretary of State's official web-site for [REDACTED], retrieved on [REDACTED].